

Exhibit 23

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

Civil Action No. 07-10248-PBS

Exhibit to the August 28, 2009 Declaration of James J. Fauci In Opposition To
Corrected Boehringer Ingelheim Corporation and Boehringer Ingelheim Pharmaceuticals, Inc.
Local Rule 56.1 Statement of Undisputed Material Facts
in Support of Their Motion For Summary Judgment

f UDV

TUPA, ED

ROXUS

From: TOWNLEY, DAVID SGEPH BIGDE
 To: MILLS, IAN MK BIPUS; TUPA, ED ROXUS
 Cc: MARSHALL, DAVID SGEPH BIGDE; BERKLE, SHELLY FN BIPUS
 Subject: UDV Strategy USA
 Date: Thursday, October 26, 1995 7:06PM

Dear Ian and Ed,

During recent PEP workshops, it has been recognised that there could be significant latent sales potential in the nebuliser solution and specifically the UDV market, if we were to take the leadership in the following ways:

- 1. strongly force UDV's in markets where introduced
- 2. launch UDV's in new markets, particularly continental Europe
- 3. defend against generic erosion of Atrovent from non-BI companies
- 4. add non-BI substances to the range, ie. albuterol, cromoglycate, budesonide

A preliminary proposal based on big assumptions was prepared by myself and David Marshall under "sponsorship" of Paul Stewart (BI South Africa) and support of his Marketing Director, John Heath. This preliminary proposal suggested that if we do all of the above strategies right, we could realise DM 638 mio by 2000 instead of the currently planned DM 277 mio, thus contributing DM 361 mio to closing the strategic sales gap.

Needless to say these numbers stimulated some "colourful" discussion, although the basic concept was accepted. I believe the numbers indicate an order of magnitude if we really do this right! Copy of this presentation will be on the fax to you first thing tomorrow CET.

Since the USA currently accounts for some 50% of the world nebulising solution market, I would greatly appreciate your input as we put the meat onto the bones of the strategy.

Shelly and I have talked through this tonight, and he suggested that I approach you directly to request your assistance. What we need from you is a clear strategic outline of overall USA plans with specific reference to points 1, 3 and 4 above to also include sales forecasts for the PEP planning period, ie. 1996-2000. This should be from a total USA perspective, ie. BIPI and Roxane combined strategy. For example, how much Ipratropium UDV business can Roxane take from BIPI and how do we "shut out" other non-BI generics as far as possible. What is likely to be the change in price levels? Does offering a bundle of UDV substances assist and by how much? Who are our likely competitors both current and new entrants and what is their likely response?

As you can imagine, time is getting tight for these types of inputs into PEP and I would greatly appreciate if your preliminary outline could be with me by 6-Nov-95 latest, so that I can give more input at the special SBU meeting 9 and 10 Nov. We will then need to finalise the International UDV strategic proposal for input at next PEP workshop 27-28 Nov, thus requiring final USA input by 22-Nov-95 latest.

Apologies for the time pressure, but I'm sure that you share my feeling that if we do it right there's a lot of business to be had!

Many thanks for your assistance - perhaps we should set up a teleconference to review further, how about Tuesday 31-Oct at 09.00 your time?

With very best regards, Dave

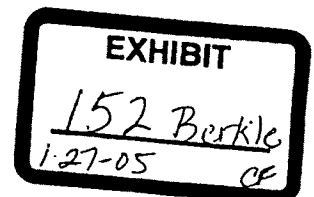
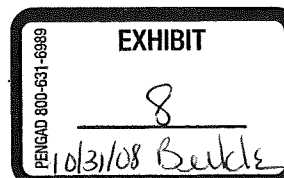
1. RLI generic forecast
2. Expansion of line
Cromolone mid '98
Albuterol mid '98
3. Competition
VEY
Copley?
Astra (New)
Warwick (Schering)
Paco?
FVAT

4. Product cost / Price erosion (conceptually)

- Situation
- SWOT
- Approach to market
- Breakdown of revenue
- Sales forecast

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